

2009 Equipment & Tax Savings Opportunity

HENRY SCHEIN®
FINANCIAL SERVICES
Business Solutions for Healthcare Practitioners

Use Section 179 of the IRS tax code to acquire up to **\$250,000** in capital expenditure in 2009

Section 179 encourages small-business owners to invest in equipment or technology by allowing you to deduct a substantial amount of the asset's value the first year. Taxpayers who acquire new equipment – including machinery, furniture, fixtures and off-the-shelf software – may be able to deduct up to \$250,000 of the value during the first year of ownership. **Purchases over \$250,000 qualify for 50% Bonus Depreciation.** Standard first-year MACRS deduction applies to the remaining amount up to \$800,000.*

Use the Section 179 deduction to decrease your tax payments and increase cash for your other needs!*

Your future is our success

- We are fair and ethical with our financial support; our goal is a long-term relationship

Fast & easy approval process

- We understand your schedule; we make our process convenient and easy to understand

Customized programs

- Not every office is the same; we listen to your needs and goals. What is best for you, we do

Total Practice Financing

- Financing for equipment, computers, cabinetry, office furniture

	Equipment Purchase Example One	Equipment Purchase Example Two	Your Numbers
a. Equipment Price	\$300,000	\$170,000	
b. Section 179 Deduction	\$250,000	\$170,000	
c. 50% Bonus Depreciation (a - b x .50)	\$25,000	\$0	
d. 2009 MACRS Deduction (a - b - c x .20)	\$5,000	\$0	
e. Total 1st Year Tax Deduction (b + c + d)	\$280,000	\$170,000	
f. Combined Federal & State Tax Bracket	38%	38%	
g. Total 2009 Tax Savings as a Result of Capital Expenditure (e x f)*	\$106,400	\$64,600	

SUMMARY:

h. Equipment Price	\$300,000	\$170,000
i. Tax Savings* (from g)	\$106,400	\$64,600
New Equipment Net Cost	\$193,600	\$105,400
Amount Paid to the IRS if You Do NOT Acquire Equipment!	\$106,400	\$64,600

* Henry Schein Financial Services or Henry Schein does not provide tax advice. Please check with your own advisors.

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